



State of Vermont  
Department of Labor  
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Dear Employer,

Please refer to the following tables when completing your Quarterly C101 Wage and Contribution Report. Further details related to this reporting are provided on the publications C-101IN and HC-3.

Taxable Wage Base	Calendar Year	Taxable Wage Base
	2010	\$10,000
	2009 and before	\$8,000

Health Care Contributions	Report Qtr Ending dates:	# of exempted FTEs
	09/30/09 and subsequent	4
	09/30/08 - 06/30/09	6
	06/30/07 - 06/30/08	8
		Uncovered FTE contribution rate
	3/31/10 and subsequent	\$101.74
	06/30/07 - 12/31/09	\$91.25

**If you are receiving this document as a new employer – WELCOME!** You should find the following documents or publications enclosed, which are necessary for you to be informed of your responsibilities related to the Unemployment Insurance and other programs.

- **Liability determination letter** – review carefully; appeal rights provided
- **Sample Employer's Quarterly C-101 Wage and Contribution Report and instructions** (C-101) – provides step by step instructions for completion of the C-101 quarterly report
- **A Guide for Health Care Contribution Reporting** (HC-3) – provides step by step instructions for the Health Care reporting section of the quarter C-101 quarterly report
- **Unemployment Insurance poster** (A-24) – must be posted for workers to view
- **Employer Information Manual** (A-26) – a comprehensive overview of details you need to know about the unemployment insurance program
- **Notice Minimum Wage** (WH-11) - must be posted for workers to view
- **New Hire Reporting Requirements** (C-63) – must report within 21 days of hire
- **Memo from the Workers Compensation Division** – information about coverage
- **List of Mandatory Posters and Helpful Telephone Numbers** – review carefully as some of these documents have not been enclosed.

With the exception of the "Liability determination letter", all documents or publications may be downloaded from our website at [www.labor.state.vt.us](http://www.labor.state.vt.us) . If you do not have access to the web, please call. **REMEMBER** - It is your responsibility to periodically check our website at [www.labor.vermont.gov](http://www.labor.vermont.gov) for potential updates beyond the "Liability determination letter".

We hope this information is helpful. Please contact us with any questions or concerns.

Unemployment Compensation Division  
Status Unit

C-30 (1/10)

